

→ International Tax

Sheppard Mullin provides comprehensive advice and technical expertise in strategic tax planning for both U.S. and foreign- based public and private enterprises relating to the international tax aspects of a wide variety of business operations and portfolio investment activity. We have extensive experience in Latin American, Canadian, Asian and European markets, and leverage our core experience in U.S. tax law with an excellent network of local counsel in a wide range of foreign jurisdictions to enable our clients to achieve their business objectives while minimizing their worldwide tax risks and exposure. Our international tax practice provides a broad range of services, including:

- Advising on the selection of appropriate onshore and offshore legal structures for the conduct of foreign operations and international joint ventures, including advice relating to the optimal classification of U.S. and foreign business entities for U.S. tax purposes.
- Planning for mergers, acquisitions, dispositions, restructuring and reorganizations involving U.S. and foreign companies.
- Advising on the application of U.S. foreign tax credit rules and "anti-deferral" regimes such as those relating to "controlled foreign corporations" and "passive foreign investment companies" including the new global intangible low income tax rules.
- Developing tax-efficient cross-border sales and distribution, financing and licensing arrangements.
- Advising on the use of international tax treaties to minimize or eliminate international double taxation.
- Providing advice to non-U.S. investors regarding the acquisition, operation and disposition of U.S. real estate assets.
- Analysis of transfer pricing issues arising from related party cross-border transactions, including intercompany transfers of tangible and intangible property and service arrangements.
- Counseling employees and employers regarding tax and withholding issues associated with international employment.
- Representing clients before the IRS and in federal courts with respect to a wide variety of international tax issues.